

VINCENT D. CULLEN, CPA  
(1950 - 2013)

JAMES E. DANOWSKI, CPA  
PETER F. RODRIGUEZ, CPA  
JILL S. SANDERS, CPA

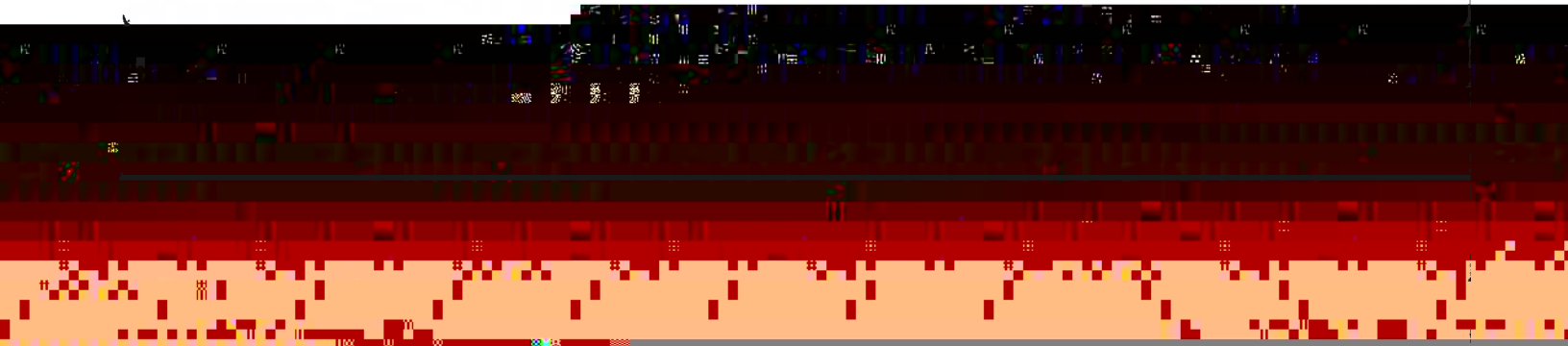
CULLEN, DANOWSKI, RODRIGUEZ, SANDERS

September 27, 2016

To the Board of Education and Management  
East Islip Union Free School District  
Islip Terrace, New York

[REDACTED]

ALAN YU, CPA



**East Islip Union Free School District**  
For the Year Ended June 30, 2016

The extraclassroom activity funds are the depository of student money. The New York State Education Department publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds*. These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording and reporting transactions.

The table below is almost entirely obscured by black redaction bars. Only faint horizontal lines and some small text fragments are visible, suggesting a multi-column structure with at least 3-4 columns. The text is illegible due to the redaction.

Current status: The District is still in the process of updating its disaster recovery plan: the final plan should

[REDACTED]

**East Islip Union Free School District**  
For the Year Ended June 30, 2016

---

**Purchasing/Procurement of Goods**

g) District's existing purchasing policy (Policy #6740) outlines the purchasing procedures that are to be followed

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

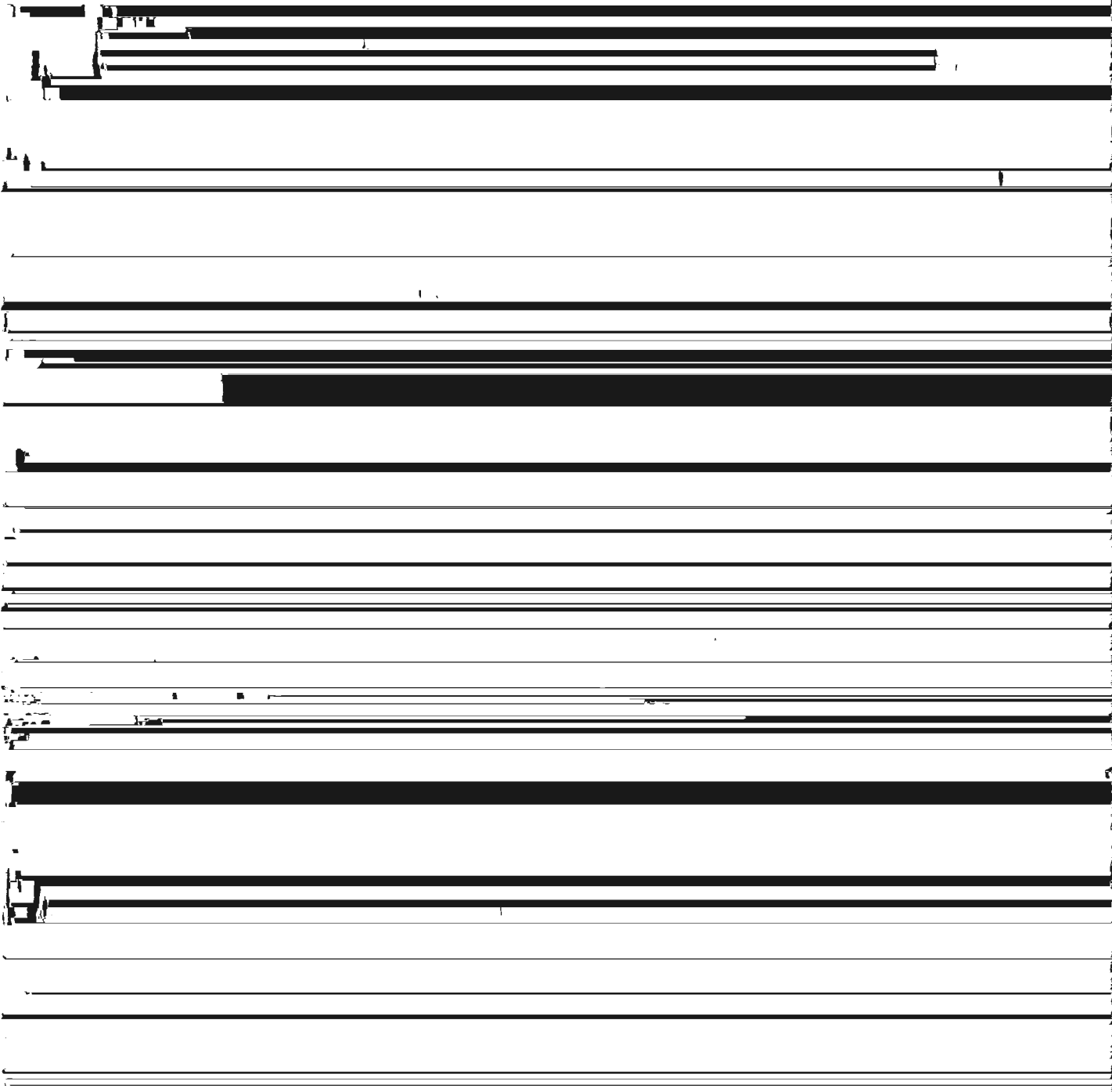
[REDACTED]

[REDACTED]

**East Islip Union Free School District**  
For the Year Ended June 30, 2016

accumulated sick days at 200 days instead of the allowable 210 days. Although this would have no impact on the maximum payout of 175 days upon retirement, the District should update the setup in Win-Cap to

allow for 210 days. Subsequent to June 30, 2016, the District indicated to us that they



Based on our sample selection of forty employees, we noted one instance in which the liability for